

MAC-PACK SERVICES, INC.

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March 25, 2004

Diane Burke:

I am writing regarding the American Corrugated Products skin pack designs.

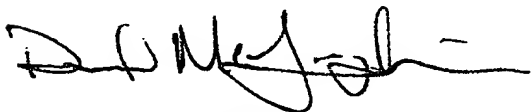
Mac-Pack Services is a contract packing company that specializes in packaging aftermarket automotive glass products. We receive bulk glass shipments and package them individually for shipment to the end user.

Historically the glass packing portion of our business has resulted in a high percentage of damaged and broken glass during the shipping phase. We incorporated the American Corrugated skin packing designs approximately one year ago and have since reduced claims for broken and damaged shipments by 90%.

The unique combination of skin film and corrugated substrates been so effective and successful that we have increased our business with automotive companies and glass manufactures 300%. Due to our use of this method of packaging we anticipate additional market gains in the coming year.

I would highly recommend the ACP skin packing designs for protection of tempered and laminated glass products.

Sincerely,



Daniel McLaughlin
President
Mac-Pack Services Inc.



AFTERMARKET PARTS PACKING SPECIALISTS